
To: Education and Children Policy Board

On: 9 March 2017

Report by: Director of Finance and Resources and Director of Children's Services

Heading: Revenue Budget Monitoring to 6 January 2017

1. **Summary**

- 1.1 Gross expenditure is £67,000 (0.1%) over budget and income is £102,000 (1.7%) greater than anticipated which results in a **£35,000 net underspend position** for the services reporting to this Policy Board.

This is summarised over the relevant service in the table below:

| Division / Department | Current Reported Position | % variance | Previously Reported Position | % variance |
|-----------------------|---------------------------|------------|------------------------------|------------|
| Children's Services | £35,000 Underspend | - | £28,000 Underspend | - |

2. **Recommendations**

- 2.1 Members are requested to note the budget position.
- 2.2 Members are requested to note that since the last report there have been a number of budget adjustments resulting in a net decrease of £83k. This is partly due to the transfer of budget to the Corporate

Landlord for property repairs (£53k) and a transfer of Grounds Maintenance budget to Community Resources (£30k).

3. **Children's Services**

| | |
|------------------------------------|--------------------------------------|
| Current position: | Net underspend £35,000 |
| <i>Previously reported:</i> | <i>Net underspend £28,000</i> |

3.1 **Central Admin:**

| | |
|------------------------------------|--------------------------------------|
| Current Position: | Net overspend £180,000 |
| <i>Previously reported:</i> | <i>Net overspend £148,000</i> |

The overspend mainly relates to additional staffing costs.

3.2 **Pre Five:**

| | |
|------------------------------------|--------------------------------------|
| Current Position: | Net overspend £417,000 |
| <i>Previously reported:</i> | <i>Net overspend £327,000</i> |

The overspend relates to staffing costs and property costs.

3.3 **Primary Schools:**

| | |
|------------------------------------|---------------------------------------|
| Current Position: | Net underspend £338,000 |
| <i>Previously reported:</i> | <i>Net underspend £302,000</i> |

The underspend relates to transport costs and teachers' salaries.

3.4 **Secondary Schools:**

| | |
|------------------------------------|---------------------------------------|
| Current Position | Net underspend £215,000 |
| <i>Previously reported:</i> | <i>Net underspend £205,000</i> |

The underspend relates to transport costs and teachers' salaries.

3.5 **Special Schools:**

| | |
|------------------------------------|-------------------------------------|
| Current Position | Net overspend £54,000 |
| <i>Previously reported:</i> | <i>Net overspend £73,000</i> |

The overspend relates to teachers' salaries.

3.6 **Community Learning and Development**

| | |
|------------------------------------|-------------------------------------|
| Current Position: | Net overspend £21,000 |
| <i>Previously reported:</i> | <i>Net overspend £33,000</i> |

The overspend relates to staffing costs.

3.7 **Education Development:**

| | |
|------------------------------------|--------------------------------------|
| Current Position: | Net underspend £76,000 |
| <i>Previously reported:</i> | <i>Net underspend £55,000</i> |

The underspend relates to staffing costs.

3.8 **Additional Support for Learning:**

| | |
|------------------------------------|--------------------------------------|
| Current Position: | Net overspend £437,000 |
| <i>Previously reported:</i> | <i>Net overspend £335,000</i> |

The overspend relates to staffing and transport costs. This is expected to continue to the year end and will be met from underspends in other service areas.

3.9 **Childcare Services**

| | |
|------------------------------------|---------------------------------------|
| Current Position | Net underspend £515,000 |
| <i>Previously reported:</i> | <i>Net underspend £386,000</i> |

The underspend relates to residential placements & fostering.

3.10 **Projected Year End Position**

It is anticipated at this stage that Childrens' Services will achieve a break-even year-end position subject to any unforeseen demand pressures emerging over the rest of the year.

Implications of the Report

1. **Financial** – Net revenue expenditure will be contained within available resources.
2. **HR & Organisational Development** – none
3. **Community Planning** – none
4. **Legal** – none
5. **Property/Assets** – none
6. **Information Technology** - none.
7. **Equality & Human Rights** - The Recommendations contained within this report have been assessed in relation to their impact on equalities and human rights. No negative impacts on equality groups or potential for infringement of individuals' human rights have been identified arising from the recommendations contained in the report because it is for noting only. If required following implementation, the actual impact of the recommendations and the mitigating actions will be reviewed and monitored, and the results of the assessment will be published on the Council's website.
8. **Health & Safety** – none
9. **Procurement** – none
10. **Risk** – none
11. **Privacy Impact** - none

List of Background Papers

None

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RENFREW'SHIRE COUNCIL
REVENUE BUDGET MONITORING STATEMENT 2016/2017
1st April 2016 to 06 January 2017

POLICY BOARD : CHILDREN'S SERVICES

| Description (1) | £000's | Revised Annual Budget (2) | Revised Period Budget (3) | Actual (4) | Adjustments (5) | Revised Actual (6) = (4 + 5) £000's | Budget Variance (7) | |
|--------------------------|--------|------------------------------|------------------------------|----------------|--------------------|---|------------------------|----------------------------|
| | | £000's | £000's | £000's | £000's | £000's | £000's | % |
| Employee Costs | | 119,544 | 86,320 | 87,433 | (974) | 86,459 | (139) | -0.2% overspend |
| Property Costs | | 10,017 | 6,434 | 6,567 | (11) | 6,556 | (122) | -1.9% overspend |
| Supplies & Services | | 2,293 | 2,412 | 2,596 | (155) | 2,441 | (29) | -1.2% overspend |
| Contractors and Others | | 18,814 | 11,588 | 11,637 | (226) | 11,411 | 177 | 1.5% underspend |
| Transport & Plant Costs | | 4,617 | 3,400 | 3,412 | (2) | 3,410 | (10) | -0.3% overspend |
| Administration Costs | | 15,437 | 362 | 467 | (48) | 419 | (57) | -15.7% overspend |
| Payments to Other Bodies | | 24,549 | 16,386 | 16,261 | 17 | 16,278 | 108 | 0.7% underspend |
| CFCR | | 63 | 71 | 65 | 0 | 65 | 6 | 8.5% underspend |
| Capital Charges | | 15,745 | (1) | 0 | 0 | 0 | (1) | -100.0% under-recovery |
| GROSS EXPENDITURE | | 211,079 | 126,972 | 128,438 | (1,399) | 127,039 | (67) | -0.1% overspend |
| Income | | (8,622) | (5,874) | (5,847) | (129) | (5,976) | 102 | 1.7% over-recovery |
| NET EXPENDITURE | | 202,457 | 121,098 | 122,591 | (1,528) | 121,063 | 35 | 0.0% underspend |

£000's

| |
|-----|
| 35 |
| (0) |

Bottom Line Position to 06 January 2017 is an underspend of
Anticipated Year End Budget Position is breakeven of

0.0%
0.0%

RENFREW'SHIRE COUNCIL
REVENUE BUDGET MONITORING STATEMENT 2016/2017
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| Description (1) | £000's | Revised Annual Budget (2) | Revised Period Budget (3) | Actual (4) | Adjustments (5) | Revised Actual (6) = (4 + 5) | Budget Variance (7) | | |
|--------------------------------|--------|------------------------------|------------------------------|----------------|--------------------|---------------------------------|------------------------|-------------|-------------------|
| | | | | | | | £000's | % | |
| Central Administration | | 9,800 | 785 | 2,104 | (1,139) | 965 | (180) | -22.9% | overspend |
| Pre-Five Service | | 15,909 | 10,710 | 11,127 | 0 | 11,127 | (417) | -3.9% | overspend |
| Primary Schools | | 50,281 | 33,570 | 33,356 | (124) | 33,232 | 338 | 1.0% | underspend |
| Secondary Schools | | 74,445 | 46,409 | 46,198 | (4) | 46,194 | 215 | 0.5% | underspend |
| Special Schools | | 6,644 | 4,184 | 4,239 | (1) | 4,238 | (54) | -1.3% | overspend |
| Schools Support Services | | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | breakeven |
| Community Learning & Dev | | 1,208 | 801 | 822 | 0 | 822 | (21) | -2.6% | overspend |
| Healthy Lifestyles | | 0 | 4 | 4 | 0 | 4 | 0 | 0.0% | breakeven |
| Add Support for Learning (ASL) | | 6,712 | 4,004 | 4,442 | (1) | 4,441 | (437) | -10.9% | overspend |
| Facilities Management | | 309 | 120 | 120 | 0 | 120 | 0 | 0.0% | breakeven |
| Educational Development | | 379 | 200 | 124 | 0 | 124 | 76 | 38.0% | underspend |
| Psychological Services | | 687 | 530 | 530 | 0 | 530 | 0 | 0.0% | breakeven |
| Childcare | | 36,074 | 20,270 | 20,014 | (259) | 19,755 | 515 | 2.5% | underspend |
| Criminal Justice | | 9 | (489) | (489) | 0 | (489) | 0 | 0.0% | breakeven |
| NET EXPENDITURE | | 202,457 | 121,098 | 122,591 | (1,528) | 121,063 | 35 | 0.0% | underspend |

| | |
|--------|------|
| £000's | |
| 35 | 0.0% |
| (0) | 0.0% |

Bottom Line Position to 06 January 2017 is an underspend of
Anticipated Year End Budget Position is breakeven of